

1 with subsection (a) by the officers referred to in subsection
 2 (a) shall provide for the application of the health coverage
 3 participation requirements to the plan sponsor and con-
 4 tributing sponsors of such plan.

5 **TITLE IV—AMENDMENTS TO IN-**
 6 **TERNAL REVENUE CODE OF**
 7 **1986**

8 **Subtitle A—Shared Responsibility**

9 **PART 1—INDIVIDUAL RESPONSIBILITY**

10 **SEC. 401. TAX ON INDIVIDUALS WITHOUT ACCEPTABLE**
 11 **HEALTH CARE COVERAGE.**

12 (a) IN GENERAL.—Subchapter A of chapter 1 of the
 13 Internal Revenue Code of 1986 is amended by adding at
 14 the end the following new part:

15 **“PART VIII—HEALTH CARE RELATED TAXES**

“SUBPART A. TAX ON INDIVIDUALS WITHOUT ACCEPTABLE HEALTH CARE
 COVERAGE.

16 **“Subpart A—Tax on Individuals Without Acceptable**
 17 **Health Care Coverage**

“Sec. 59B. Tax on individuals without acceptable health care coverage.

18 **“SEC. 59B. TAX ON INDIVIDUALS WITHOUT ACCEPTABLE**
 19 **HEALTH CARE COVERAGE.**

20 “(a) TAX IMPOSED.—In the case of any individual
 21 who does not meet the requirements of subsection (d) at
 22 any time during the taxable year, there is hereby imposed
 23 a tax equal to 2.5 percent of the excess of—